

S-E-C-R-E-T

9 June 1967

OFFICE OF FINANCE INSTRUCTION NO. 116, Supplement No. 1

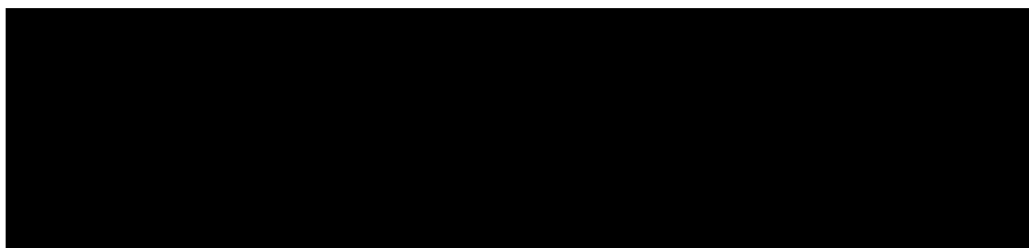
SUBJECT : General - Chart of General Ledger Accounts

Specific - Implementation of Single Fund Accounting System

1. The Chart and Description of Accounts, distributed by Office of Finance Instruction 116, dated 30 December 1965, will replace the present separate Charts and Descriptions of Vouchered Fund and Confidential Fund Accounts effective on 1 July 1967. All accounting transactions recorded on or after 1 July 1967 must conform to the new Chart. Coding requirements for the new accounts are set forth in the 1 July 1967 revision to the Financial Coding Guide.

2. There will be no attempt for the present to discontinue use of the terms "vouchered funds" and "confidential funds", even though a single system of accounts is being established and a single series of journal vouchers will be used beginning 1 July 1967. Separate FAN accounts will continue to be used to identify the respective types of transactions.

3. Under the new system, the procedure for obtaining DCI certifications under Section 8(b) of the CIA Act of 1949 will be changed to provide for certification after the fact of actual budgetary expenditures appropriately coded which are recorded during a particular time period in lieu of the present practice of certifying cash withdrawals from the Treasury for use in sensitive confidential operations. Thus, it becomes extremely important to properly distinguish between DCI certified and non-DCI certified confidential activities and vouchered activities. To accomplish this, separate confidential and vouchered FAN accounts and the following codes will be used to identify expenditure transactions:



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GROUP I
Excluded from automatic
downgrading and
declassification

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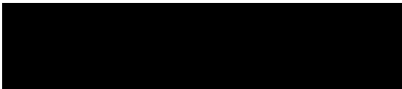
Approved For Release 2000/06/05 : CIA-RDP78-05244A000300020026-5

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and those forwarded to the Accounts Division for recording on or after 1 July 1967 must reflect the new general ledger accounts and related coding. Vouchers received on or after 1 July 1967 bearing discontinued account numbers and coding will be revised by the Accounts Division. Each office is requested to give special attention to the foregoing coding requirements during the transition period so as to minimize the need for revising accounting entries.

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S. H. FUCHS
Director of Finance

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